

Budget Reallocations

SPAN – June 23, 2014

Answer the following for each scenario:

- Is an e-journal voucher required? How should it be prepared?
- Is a budget justification required?
- Is a revised budget required?

Scenario #1

Dr. Smith has an agreement with the Alabama Department of Transportation. He wasn't able to fill the post doc position until six months after the project started. He would like to reallocate \$10,000 from Salaries to Travel, because he is going to have to do more field sampling than he originally thought. It's an off-campus research project, so the F&A rate is 26% MTDC. The full-time benefits rate is 31%.

Scenario #2

Dr. Jones did not originally budget a mass spectrometer but has determined that one is necessary for her NSF award. She has a quote for \$7,000, and she wants to transfer budget from Supplies to cover the cost of the Equipment. She has remaining budget in the Supplies category because the materials required to prepare the samples for analysis were lower than anticipated. The F&A rate is 48% MTDC.

Scenario #3

The cost for chemicals was much higher than proposed, so Dr. Brown has decided that he needs to transfer \$3,000 from Travel to cover the budget deficit in the Supplies category. The award from USDA was \$10,000.